IN THE HIGH COURT OF BOMBAY AT GOA

EXCISE APPEAL NO.9 OF 2006

The Commissioner of Central Excise &
Customs, ICE House, EDC.,
Patto, Panaji, Goa – 403 001. ..... Appellant.

V/s.

M/s. Kundil Rolling Mills Pvt. Ltd.,
a Company incorporated under the
Companies Act, having its registered Office
at A-2, Kundaim Industrial Estate
NH4-A, Near IDC Pump House,
Kundaim, Goa 403 115. ..... Respondent.

Mr. C. A. Ferreira, Asst. Solicitor General for the appellant.

Mr. Shivan Desai, Advocate for the respondent.

CORAM : S.A. BOBDE &
N.A. BRITTO, JJ.

DATE : 3rd April, 2007.

ORAL JUDGMENT : (Per BOBDE, J.)

Admit. Heard forthwith by consent.

2. We are unable to uphold the perfunctory and cryptic order passed by the Customs, Excise & Service Tax Appellate Tribunal, West Zonal Bench at Mumbai, Court No.III. The Tribunal seems to have totally

failed to address the issues involved in the matter and particularly to consider the provisions of Rule 96ZP(3) and apply the same to the present case.

3. In the circumstances, the impugned order is set aside. The matter is remanded to the Tribunal for fresh decision in accordance with law. All issues are left open. Appeal disposed of accordingly.

S.A. BOBDE, J.

N.A. BRITTO, J.

ssm.